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Legislative Assembly of Saskatchewan

STANDING COMMITTEE ON PUBLIC ACCOUNTS

SECOND REPORT

of the

TWENTY-FIRST LEGISLATURE

MAY 10, 1988

LEGISLATIVE ASSEMBLY

OF SASKATCHEWAN

STANDING COMMITTEE ON PUBLIC ACCOUNTS

SECOND REPORT
of the
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91-02647/

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Legislative Building
Regina, Saskatchewan

May 10, 1988

To the Honourable
The Legislative Assembly of
The Province of Saskatchewan
Regina, Saskatchewan

Honourable Members:

I have the honour to submit herewith the Second Report of the Standing Committee on Public Accounts for the Twenty-First Legislature.

This report covers the work of the Committee since its last report on November 3, 1987 and concludes the Committee's review of 1984-85 and 1985-86 fiscal years. Most of this work was conducted under the chairmanship of Mr. Ed. Tchorzewski until he ceased to be a member of the Committee on March 25, 1988.

Your Committee will be proceeding during the current session to consider the Public Accounts and Provincial Auditor's report for the 1986-87 fiscal year.

Respectfully submitted on behalf of the Committee.

H. Van Mulligen
Chairman
MLA Regina Victoria

STANDING COMMITTEE ON PUBLIC ACCOUNTS

Composition of the Committee

Session 1988

Mr. H.H. Van Mulligen, MLA Chairman	Regina Victoria
Mr. L.J. Muller, MLA Vice-Chairman	Shellbrook-Torch River
Mr. D.K. Anguish, MLA	The Battlefords
Mr. H.A. Martens, MLA	Morse
Mr. G.B. Martin, MLA	Regina Wascana
Mr. G.S. Muirhead, MLA	Arm River
Mr. W.Z. Neudorf, MLA	Rosthern
Mr. P. Prebble, MLA	Saskatoon University
Mr. H.H. Rolfes, MLA	Saskatoon South
Mr. J. Saxinger, MLA	Kinistino

MEMBERSHIP CHANGES

September 4, 1987 — Mr. Muirhead and Mr. Neudorf replaced Mr. Gardner and Mr. Pickering on the Committee.

March 25, 1988 — Mr. Anguish and Mr. Prebble replaced Mr. Tchorzewski and Mr. Lyons on the Committee.

SECOND REPORT

At the last meeting of the Committee held on April 14, 1988, Mr. H. Van Mulligen was elected as Chairman.

Your Committee has completed its deliberations on the Provincial Auditor's Reports and the Public Accounts for 1984-85 and 1985-86. Following submission of the Committee's last report on November 3, 1987, the Committee held hearings during the intersessional period to complete the review of the following departments and agencies:

Agricultural Credit Corporation (1985-86)
Agriculture (1985-86)
Economic Development and Trade (1985-86)
Health (1985-86)
Justice (1984-85 and 1985-86) including Consumer and Commercial Affairs (1985-86)
Saskatchewan Crop Insurance (1985-86)
Saskatchewan Power Corporation (1985-86)
Social Services (1985-86)
Supply and Services (Saskatchewan Property Management Corporation) (1985-86)
Westank Industries — SEDCO (1985-86)

Your Committee submits herewith its observations and recommendations arising from the hearings and discussions.

HEALTH

1. In his 1986 report the Provincial Auditor reported an instance where an appropriation was applied in a manner not authorized by the Legislature. The instance involved an appropriation for the University Hospital (capital) in which part of the appropriation was paid to the hospital while the remainder was transferred by virement to other appropriations. The Auditor pointed out that Section 9 of *The University Hospital Act* provides that such sums as may be appropriated by the Legislature "shall be paid" to the board rather than the more usual permissive "may be paid." The Auditor concluded that in view of the clear statement in the Act, there was no authority to vire any of the

appropriated money to another subvote. The Department took the view that the virement authority within *The Department of Finance Act* was sufficient to authorize the transfer.

Recommendation

Your Committee is concerned that the differences in interpretation be resolved and recommends that the appropriate officials in the Departments of Health and Finance prepare a resolution to the problem whether by legislative amendments or other means and report the same to the Committee.

2. Your Committee is pleased to note that the concerns raised by the Auditor respecting inadequacies in the records of the fixed assets of the Frank Eliason Centre have now been rectified by the Department. The Committee would like to emphasize to the Department the importance of maintaining these records in a current position.

3. Your Committee noted with concern the Auditor's report that the Saskatchewan Hospitalization Fund, the Saskatchewan Prescription Drug Fund and the Medical Care Insurance Commission had incurred substantial overdrafts on their respective bank accounts from time to time during the year without receiving the required approval from the Minister of Finance. Such overdrafts constitute unauthorized borrowings.

   The Comptroller reported to the Committee that this problem should not occur again due to banking procedure changes which allow for the balances in accounts of the province to be consolidated for interest purposes. The Committee will be interested to hear confirmation from the Comptroller that the problem has been effectively resolved.

4. Your Committee shares the Auditor's concerns that the Department of Health must maintain security over Medical Care Insurance computer programmes and data files to ensure that they are protected from unauthorized access. The Committee was pleased to receive the Deputy Minister's report that significant steps have been taken in response to the Auditor's report. The Committee requests the Auditor to follow-up on this matter to satisfy himself that the security software package has been appropriately implemented.

5. Your Committee was pleased that the Auditor was able to report as a result of his most recent audit that the department had satisfactorily resolved the following matters raised in his 1986 report:

   (a) failure to maintain an appropriate record of the fixed assets of the Saskatoon Sanatorium;

   (b) weaknesses in processing and security controls in the contract between the Souris Valley Regional Care Centre and the Computer Service Bureau;

   (c) inadequate accounting and organizational controls in the Wascana Rehabilitation Centre.

JUSTICE

6. For three consecutive years the Provincial Auditor has reported on the absence of an internal audit function in the system of management controls involved in the collection of revenue through Land Titles Offices, Local Registrars' Offices and Sheriffs' Offices. Despite the fact that this matter has been raised repeatedly by the Auditor, (1984, 1985 and 1986 reports) the department to date has failed to establish a system to monitor compliance with its prescribed procedures for the collection, recording and deposit of moneys for services provided. A significant amount of revenue is handled yearly by these offices ($14.6 million in 1985/86) thus the potential for abuse which exists due to the lack of an internal audit is a serious concern.

7. Your Committee was informed that the audit concern has been studied by the department and that there is a basic agreement with the Auditor's conclusions that an internal audit function should be developed. The delay in doing so is the result of the unavailability of the funds required to carry out the function. The department reported that some resources have been allocated for the fiscal year 1988-89 which will allow the audit to be partly in place by the end of the year.

Recommendation

Your Committee is concerned that this potential problem has gone unresolved for almost four years. While it appears that some action is about to be taken, your Committee urges the Department of Justice and Treasury Board to give high priority to the prompt establishment of a thorough internal audit procedure. The Committee will expect the Department to report substantial progress the next time the Department appears before the Committee.

8. Your Committee noted with satisfaction that the department had acted quickly to resolve problems identified by the Auditor concerning the segregation of duties, obtaining proper authorization for grants and the recovery of overpayments. The Auditor also reported the resolution of an old problem with the RCMP contract. The federal Minister of Justice now provides the province with a statement certified by the Auditor General of Canada verifying that the annual statement of expenditures and revenue for RCMP services has been prepared in accordance with the Provincial Policing Agreement.

CONSUMER AND COMMERCIAL AFFAIRS

9. Your Committee received the Department's explanation regarding the failure to prepare separate reports and financial statements for the Office of the Rentalsman and the Residential Tenancies Review Board. The Department reported that in future separate reports would be submitted rather than combining the information in the annual report of the Department.

10. Your Committee reviewed the role of the Licensing and Investigation Branch of the Department in the licensing of investment companies such as Principal Trust, Associated Investors and First Investors. The Department indicated that in recognition of the need for improving the regulation of financial institutions there have been a number of conferences and meetings of the various federal and provincial regulatory bodies. Concerns that have been addressed include the need for an improved exchange of information and the development of standards of reporting and standards of performance for various types of companies.

AGRICULTURE

11. Your Committee reviewed with concern the high number of instances reported by the Provincial Auditor of inadequate internal controls in various departmental programs and agriculture-related agencies. In the course of its hearings the Committee inquired into the reasons for the problems and the steps being taken to resolve them as outlined in the points which follow.

12. 1985 Crop Drought Assistance Program — the problem identified by the Auditor was $2 million of 1986-87 payments improperly charged to the 1985-86 appropriation. The Department explained that delays in the process of confirming residency resulted in cheques being held until after the end of the fiscal year.

Recommendation

Your Committee wishes to emphasize that one of the basic principles of the government's cash basis of accounting should not be bypassed or ignored. Through the Auditor the Committee will be seeking assurance that new procedures are operating effectively to prevent a repetition of this problem.

13. Agricultural Lands — the problem identified was the absence of a control procedure to reconcile the record of land and related assets maintained by the Department of Agriculture with the amount recorded as an asset in the financial statements of the Saskatchewan Heritage Fund. Your Committee is pleased to note that the Department has now established satisfactory reconciliation procedures.

14. Farm Purchase Program — the problem identified was the absence of a system to check information to ensure applicants were eligible to receive benefits under the program. The Department reported that a joint audit procedure has now been devised with the Comptroller. The Committee awaits the next Auditor's Report for confirmation that the new procedures have been found to be satisfactory.

15. Conservation and Development Revolving Fund — The operation of this revolving fund was found by the Auditor to have weaknesses and inadequacies in several respects as follows:

(a) lack of timely and adequate financial management information and monitoring;

(b) absence of internal controls to ensure legislative compliance;

(c) absence of an adequate system to determine year-end value of inventory;

(d) absence of adequate management controls to compensate for non-segregation of duties;

(e) inadequate internal controls respecting the collection and recording of revenue.

The department reported that action has been taken to resolve the problems with respect to inventory, revenue and segregation of duties. The Committee awaits the next Provincial Auditor's report to confirm this progress.

16. Sheep and Wool Marketing Commission — The Auditor repeated a concern raised in previous reports about the absence of a system to ensure that required check-off fees were duly collected and remitted to the Commission. Officials reported to the Committee that the Commission has determined that a full 100 per cent check would be too expensive and that the current procedure is sufficient to maintain control. Your Committee has no further recommendation to make at this time.

17. Beef Stabilization Board — Your committee reviewed the Auditor's report that the Board has incorrectly interpreted a regulation providing for a participant to withdraw from the Cow Calf to Finish Market Insurance Plan. The Department reported that their interpretation had been corrected as of March 31, 1986. The Auditor also reported on the lateness of the prepared financial statements of the Board.

Recommendation

Your Committee urges the Board to ensure that financial statements are available on a timely basis to respect and preserve the principle of accountability to the Legislature.

AGRICULTURAL CREDIT CORPORATION OF SASKATCHEWAN

18. The Provincial Auditor reported on seven areas of deficiency in the systems for administering the Livestock Cash Advance Program and the Production Loan Program. Your Committee debated the issue of the lack of criteria to establish eligibility for loans and the absence of checks to verify the eligibility information provided by applicants. In response to a request for the names of clients who had received loans of $50,000 or more from the Production Loan Program, the following motion was adopted:

> That in view of the recognized need for confidentiality of Agricultural Credit Corporation clients, the confidentiality of the Agricultural Credit Corporation clients be retained.

Your Committee discussed the merits of universality in the application of the above programs versus the economics of more restrictive eligibility criteria.

SASKATCHEWAN POWER CORPORATION

19. The Provincial Auditor reported that the Corporation had made purchases of natural gas in excess of one million dollars without obtaining the required approval by the Lieutenant Governor in Council.

Your Committee reviewed the circumstances with Corporation officials and was satisfied with the Corporation's outline of the steps being taken to prevent this situation from occurring again.

SASKATCHEWAN PROPERTY MANAGEMENT CORPORATION

20. The Provincial Auditor raised the issue of how the formation of the Saskatchewan Property Management Corporation may reduce the accountability of the executive government to the Legislative Assembly. In accordance with the usual crown corporation policy, the new corporation would not disclose payee information which would have been available had the activities remained the responsibility of a government department. Your Committee explored this matter with corporation officials. It was indicated that the payee information respecting items purchased for government departments through the corporation's purchasing agency would still be included in the Public Accounts; however, expenditures relating to the operation of the new corporation would be reported in the format normal for a treasury board crown corporation. The Members indicated that concerns about the latter policy would be raised in the forum of the Legislative Assembly.

DEPARTMENT OF SUPPLY AND SERVICES

21. Your Committee reviewed with officials a number of comments in the Auditor's report including the following:

    (a) security of access to departmental computer data files and programs;

    (b) absence of control procedures to reconcile Comptroller's monthly reports of charges to the Central Vehicle Agency Revolving Fund with the payments originally authorized by the department officials.

    (c) the loss of a deposit of $25,000 U.S. for default on a contract to purchase a medically equipped aircraft;

    (d) deficiencies in the controls in place for the administration of the financial affairs of the Supply Agency Revolving Fund.

    The Corporation's process for the management and rental of government office space was reviewed.

Officials of the Property Management Corporation which now administers the activities of the former department reported that the identified control problems had now been addressed and corrected.

WESTANK INDUSTRIES LTD.

22. Your Committee is very pleased to note that the company has acted promptly to resolve the general management problems identified by the Provincial Auditor.

23. The Auditor reported that this crown agency does not table audited financial statements in the Legislative Assembly and thus the government is not fully accountable to the Legislative Assembly for the administration of this company.

Recommendation

Your Committee considered the accountability issue and wishes to restate its concerns as reported in the Committee's interim report (November 3, 1987) as follows:

> That the Committee recommend that the Government consider preparing legislation to ensure that the duly audited financial statements for Crown agencies established pursuant to The Business Corporations Act are tabled in the Legislative Assembly, providing that the competitive position of the Crown Corporation is not prejudiced.

DEPARTMENT OF SOCIAL SERVICES

24. Your Committee reviewed matters reported by the Provincial Auditor concerning control of overpayments, the need for cost-benefit analyses of corrective measures, deficiencies in verification procedures and in obtaining annual declarations of personal circumstances. The department was questioned on the Public Accounts with respect to a wide variety of expenditures, programs and third party grants administered by the department.

25. Your Committee wishes to encourage the Department to continue in its progress in resolving the identified control and verification deficiencies while at the same time remaining sensitive to the clients' needs for considerate and sensitive treatment.

DEPARTMENT OF ECONOMIC DEVELOPMENT AND TRADE

26. Your Committee reviewed issues identified by the Auditor relating to procedures for the control of departmental appropriations and systems problems relating to the Market Development Fund. The Committee also reviewed the operation of the Hong Kong Trade Office and other expenditures of grants noted in the Public Accounts.

27. The Department reported that corrective measures have been implemented to resolve the problems.

REQUESTS FOR INFORMATION

28. Through the course of the hearings, your Committee had made numerous requests for information from the various departments and agencies being reviewed. The requests are listed in Appendix B of this report. The Committee wishes to express its appreciation for the co-operation given by the officials and departments at the hearings and in providing the requested written information. The Committee expects that outstanding answers will be submitted to the Committee in the very near future.

FOLLOW-UP

29. Your Committee wishes to emphasize the need for monitoring and follow-up on the steps being undertaken by departments in response to the Auditor's Report and to this Report. This follow-up will be accomplished in part by the Auditor's annual review, in part by the Comptroller's annual report to the Committee and also by the Committee itself through its requests for direct reports and information from departments and agencies reviewed.

CANADIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES

30. Your Committee is pleased to report that a delegation from the Committee will be attending the 10th Annual Conference of Canadian Council of Public Accounts Committees to be held in Halifax in July. While Saskatchewan was unrepresented at last year's meeting because the Committee had not been established at the time of the conference, your Committee wishes to express its support for this organization. The purpose of the Association is to share information between jurisdictions in order to strengthen the functioning of Public Accounts Committees and enhance the awareness of members and the public of the important role played by these committees in maintaining government accountability.

100TH ANNIVERSARY

31. Your Committee wishes to draw to the attention of the Legislative Assembly an occasion of note which takes place this year. It is the 100th anniversary of the establishment of the first Public Accounts Committee in Saskatchewan as established by the former North-West Territories Legislative Assembly in 1888.

ACKNOWLEDGEMENTS

32. Your Committee hereby expresses its appreciation to the Provincial Auditor and his staff and to the Comptroller and his staff for their assistance in the work of the Committee. The Committee also wishes to thank the Committee Clerk, Ms. Gwenn Ronyk, the secretary to the Committee, Mrs. Joyce Rublee, the Hansard staff and Library staff for their work on behalf of the Committee.

APPENDIX A

Standing Committee on Public Accounts
First Session — Twenty-First Legislature

DOCUMENTS TABLED

PAC 1/86-87	Social Services response to questions raised at the June 26, 1986 meeting of the Standing Committee on Public Accounts
PAC 2/86-87	Public Sector Auditing Exposure Draft on Value-For Money Auditing Standards from the Canadian Institute of Chartered Accountants
PAC 3/86-87	Auditor's Report on the Provincial Auditor of Saskatchewan for fiscal year-ended March 31, 1987
PAC 4/86-87	Report on Public Accounts Committee Unfinished 1986 Business
PAC 5/86-87	Booklet on the Role of the Provincial Auditor of Saskatchewan
PAC 6/86-87	Comptroller's Presentation — Public Accounts Committee Orientation
PAC 7/86-87	Provincial Auditor's Presentation — Public Accounts Committee Orientation
PAC 8/86-87	Public Accounts Orientation Paper by Deputy Clerk, Gwenn Ronyk
PAC 9/86-87	Report by the Provincial Auditor Regarding Outside Auditors
PAC 10/86-87	Survey on Requirements for Tabling of Public Accounts in other jurisdictions
PAC 11/86-87	Provincial Comptroller's Report to the Public Accounts Committee on Legislative Restrictions on Investments in Stocks and Bonds.
PAC 12/86-87	SaskPen Properties Ltd. and Pension Fund Realty Audited Financial Statements as requested by the 1986 Standing Committee on Public Accounts
PAC 13/86-87	Interim response from Department of Finance requested by the Committee
PAC 14/86/87	Response from Crown Management Board requested by the Committee on October 1, 1987.

PAC 15/86/87	Special Report by the Provincial Auditor to the Legislative Assembly, September 30, 1987
PAC 16/86-87	Response from the Saskatchewan Liquor Board requested by the Committee at its September 22, 1987 meeting
PAC 17/86/87	Response from Saskatchewan Human Resources, Labour and Employment for information requested by the Public Accounts Committee at its meeting of September 24, 1987.
PAC 18/86-87	Tourism, Small Business and Co-operatives — Information requested by the Public Accounts Committee for 1984-85 and 1985-86 on September 29, 1987
PAC 19/86-87	Department of Education and Advanced Education and Manpower — Information requested by the Public Accounts Committee at its October 8 meeting.
PAC 20/86-87	Department of Education and Advanced Education and Manpower — Information requested by the Public Accounts Committee at its October 8 meeting.
PAC 21/86-87	Department of Education and Advanced Education and Manpower — Information requested by the Public Accounts Committee at its October 8 meeting
PAC 22/86-87	Human Resources, Labour & Employment (Indian and Native Affairs) — information requested by the Public Accounts Committee at its October 6 meeting.
PAC 23/86-87	Saskatchewan Housing Corporation — information requested by the Public Accounts Committee at its October 8 meeting.
PAC 24/86-87	Statement by the Provincial Auditor regarding the Saskatchewan Forest Products Corporation hearing on September 29, 1987.
PAC 25/86-87	Position Paper on Summary Financial Statements and Highlights of main amendments to The Provincial Auditor Act (Department of Finance)
PAC 26/86-87	Report by Provincial Auditor re: Audit Fees for Crown Corporations
PAC 27/86-87	Teachers' Superannuation Fund — information requested by the Public Accounts Committee at its October 14 meeting
PAC 28/86-87	Department of Finance — information requested at its October 22 meeting

PAC 29/86-87 Tourism, Small Business and Co-operatives — information requested by the Public Accounts Committee at its September 29 meeting

PAC 30/86-87 Department of Finance — information requested by the Public Accounts Committee at its meeting on October 22, 1988

PAC 31/86-87 Saskatchewan Water Corporation — information requested at its meeting on September 17, 1988

PAC 32/86-87 Saskatchewan Transportation Company — information requested by the Public Accounts Committee at its meeting on September 17, 1988

PAC 33/86-87 Saskatchewan Housing Corporation — information requested by the Public Accounts Committee at its meeting on October 8, 1988

PAC 34/86-87-88 Breakdown of payments under Subvote 1 — 1985-86 (Department of Justice)

PAC 35/86-87-88 Detail of Expenditure under Subvote 1 — 1985-86 (Department of Justice)

PAC 36/86-87-88 Breakdown of Advertising Expenditures — 1985-86 (Department of Justice)

PAC 37/86-87-88 Breakdown of Advertising Expenditures — 1984-85 (Department of Justice)

PAC 38/86-87-88 Detail of Entertainment Expenses — 1984-85 (Department of Justice)

PAC 39/86-87-88 Detail of Entertainment Expenses — 1984-85 (Department of Justice)

PAC 40/86-87-88 Breakdown of travel expenses paid by Department of Justice — 1985-86

PAC 41/86-87-88 Detail of Out-of-Province Travel — 1985-86 (Department of Justice)

PAC 42/86-86-88 Minister's Travel — 1985-86 (Department of Justice)

PAC 43/86-87-88 Detail of Out-of-Province Travel — 1984-85 (Department of Justice)

PAC 44/86-87-88 Minister's Travel — 1984-85 (Department of Justice)

PAC 45/86-87-88 Departments of Education and Advanced Education and Manpower response to questions asked at the hearings of October 8 and 14, 1987

PAC 46/86-87-88 Statement of the Provincial Auditor re Saskatchewan Water Corporation (a response)

*PAC 47/86-87-88 Department of Consumer and Commercial Affairs — response to request at the Committee's meeting on February 2, 1988

*PAC 48/86-87-88 Saskatchewan Supply and Services — additional information requested at the February 3, 1988 hearing for Supply and Services

*PAC 49/86-87-88 Department of Economic Development and Trade — response to information requested at the February 4, 1988 hearing

*PAC 50/86-87-88 Department of Justice — response to information requested at the February 2, 1988 hearing

*PAC 51/86-87-88 Department of Social Services — response to information requested at the February 4, 1988 hearing

*PAC 52/86-87-88 Department of Health — response to information requested at the February 2, 1988 hearing

* Denotes document received after the last meeting.

REQUESTS FOR INFORMATION

May 15/86, Item 5 & 6:

The Department of Finance submit a report to Committee based on Saskatchewan's needs relative to the evolution and nation-wide implementation of CICA standards for general purpose summary financial statements. REPORT RECEIVED — PAC 25/86-87

Re: government investments which could be made in contravention of restrictions on the Government purchase of allowable securities and resolved the Comptroller submit a report. REPORT RECEIVED — PAC 11

May 22/86, Item 5:

Department of Finance to provide most recent financial statements of SaskPen Properties Ltd. and Pension Fund Reality once audited. REPORT RECEIVED — PAC 12

September 10/87, Item 7:

Department of Finance to provide a preliminary report dealing with:

(1) cost-effectiveness of using more private sector auditors for crown corporations; REPORT RECEIVED — PAC 13
(2) department's view on effects of proposed changes on accountability to the Legislative Assembly and completeness of reporting to Assembly including effects of changing the provincial Auditor's supervisory role over outside auditors. REPORT RECEIVED — PAC 13 and PAC 25

Item 8:

Provincial Auditor to provide a list of crown corporation audits intended to be done by outside auditors and a list of crown corporation acts which must be amended in order to allow outside auditors to conduct audit. REPORT RECEIVED — PAC 9

Item 9:

Comptroller to survey other provinces and report on practices followed with respect to:

(1) when Public Accounts and Provincial Auditor's report are tabled or made available to Members, and
(2) the way they were released, and
(3) whether they are released when Legislature is not sitting. REPORT RECEIVED — PAC 10.

September 17/87 Item 5:

Department of Labour to submit a written report on steps taken to deal with matters raised in Provincial Auditor's Report for 1985-86. REPORT RECEIVED — PAC 17

Item 7:

Liquor Licensing Commission — written report on items raised in Auditor's report. REPORT RECEIVED — PAC 16

Item 8:

Comptroller to report regarding controls in place in new Expenditure system re (c) of item 8.

Item 9:

STC to report on reasons for borrowing referred to in 36.03 of Auditor's Report. REPORT RECEIVED — PAC 32.

Item 10:

Saskatchewan Water Corporation to report to explain what programs had financial assistance payments paid out of administration costs of corporation and why. REPORT RECEIVED — PAC 31.

September 22/87, Item 3:

Liquor Board to report explaining the circumstances wherein certain control procedures were not in place. REPORT RECEIVED — PAC 16

Item 5:

Workmen's Compensation Superannuation Board — COMPTROLLER to provide a status report on this and similar superannuation funds

Item 8:

Provincial Auditor to report on effects of proposed amendments to Provincial Auditor's Act. REPORT RECEIVED — PAC 15

September 29/87, Item 4:

Saskatchewan Forest Products (flag for Committee's report), issue of lack of adequate internal control procedures. REPORT RECEIVED — PAC 24.

Item 7:

Tourism and Small Business information detailing out-of-province travel in 1984-85 and 1985-86 by Minister and officials including the following:

(a) destination; (b) purpose of trip; (c) cost of trip; (d) list of individuals who attended each trip.
REPORTS RECEIVED — PAC 18 and PAC 29

Item 8:

Tourism and Small Business to provide an itemization of services provided to department in 1984-85 and 1985-86 by Supply and Services.
REPORT RECEIVED — PAC 18

September 29/87, Item 9:

Tourism and Small Business to provide a list of contractual services received in 1984-85 and 1985-86 including purpose of contract, cost and whom contract was with. REPORT RECEIVED — PAC 29

Item 10:

Tourism and Small Business to provide a detailed breakdown of item "Provision and Business Expenses" in Public Accounts of 1984-85 for the department. REPORT RECEIVED — PAC 29

Item 11:

Tourism and Small Business to provide a detailed breakdown of the item "Electoral Representation, Ministers of the Crown and Sessional Staff" in Public Accounts of 1984-85 for the department. REPORT RECEIVED — PAC 18

Item 12:

Tourism and Small Business to provide a breakdown of expenses incurred by Minister's office and his staff in 1984-85 and 1985-86 fiscal years.
REPORT RECEIVED — PAC 18

Item 13:

Tourism and Small Business to provide information with respect to purpose and use of grant given to Saskatchewan Chamber of Commerce.
REPORT RECEIVED — PAC 18

Item 14:

Tourism and Small Business to provide information respecting purpose of grant to Methy Construction and Maintenance Corporation. REPORT RECEIVED — PAC 18

Item 15:

Tourism and Small Business to provide purpose of grants made to Mercury Printers Ltd., Roman Marble Products Ltd. and Zero Energy Products Ltd. under subvote 12 "Industrial Technical Assistance" in 1984-85 Public Accounts. REPORT RECEIVED — PAC 18

Item 16:

Tourism and Small Business to provide explanations of various other third party grants listed in subvote 25 of 1984-85 Public Accounts. REPORT RECEIVED — PAC 18

October 1, Item 3:

Provincial Auditor to submit a special report to Assembly dealing with concerns regarding a) lack of consultation on amendments to Provincial Auditor's Act; b) problems re inability to get certain information; c)Auditor's inability to make his annual report on time due to lack of resources. REPORT RECEIVED — PAC 15.

Item 6:

Crown Management Board to provide the date that the completed annual report for 1986 was provided to Minister. REPORT RECEIVED — PAC 14.

October 6/87, Item 7, page 216:

Indian and Native Affairs to provide report re: additional items with respect to 1985-86 fiscal year. REPORT RECEIVED — PAC 22.

October 8/87, Item 4:

Saskatchewan Housing to provide list of groups who were asked to administer Sask. Housing Corporation housing complex at 5th and Pasqua. REPORT RECEIVED — PAC 23

Item 5:

Saskatchewan Housing to provide information re: suitability for housing of land held by Corporation in RM of Lakeland. REPORT RECEIVED — PAC 33

Item 8:

Education and Advanced Education to provide a breakdown of travelling expenses for Minister and his staff in Subvote 1, Education, 1984-85 Public Accounts. REPORT RECEIVED — PAC 19

Item 9:

Education and Advanced Education to provide a list of contractual services provided in subvote 12, Education, 1984-85 Public Accounts. REPORT RECEIVED — PAC 20

Item 10:

Education and Advanced Education to provide information re change in salary and position of Rene Archambault between 1984-85 and 1985-86. REPORT RECEIVED — PAC 21

Item 11:

Education and Advanced Education to provide report with respect to travel expenses of Duane Weiman (1984-85 Public Accounts), the purpose and destination of the travel. REPORT RECEIVED — PAC 19

Item 12:

Education and Advanced Education to provide information regarding reason the Department changed agency of record from Smail Communications to Dome Media Buying Services in 1984-85. REPORT RECEIVED — PAC 19 and 20.

Item 13:

Education and Advanced Education to provide information regarding whether any polling was done in either Education or Advanced Education in 1984-85 and 1985-86. REPORT RECEIVED — PAC 45

Education and Advanced Education (Teacher's Superannuation Commission) to indicate whether any earnings were transferred to Consolidated Fund from Teacher's Superannuation Fund in 1984-85 and 1985-86 and if so how much. REPORT RECEIVED — PAC 27

October 14/87, Item 4:

Education and Advanced Education to provide information including details of actual expenditures in excess of amounts budgeted in Subvote 1, Executive Administration. REPORT RECEIVED — PAC 45

Item 5:

Education and Advanced Education (Teacher's Superannuation Commission) to provide information respecting total investment earnings in Teacher's Superannuation Fund for 1985-86, amount greater than 7 1/2% and an explanation of. REPORT RECEIVED — PAC 27.

October 20.87, Item 5:

Department of Finance to provide information re: when approval by Treasury Board for establishment of Local Government Finance Commission in 1984 occurred.

Item 6:

Department of Finance to provide breakdown of destination, cost and name of individual included in travelling expenses in all subvotes of Department of Finance Public Accounts 1984-85. REPORT RECEIVED — PAC 28.

Item 7:

Department of Finance to provide information regarding extra expenditure for positions established mid-year including name of individual employed, salary and job description. REPORT RECEIVED — PAC 28

Item 8:

Department of Finance to provide copies of budget promotional material provided for in 1985-86 Public Accounts.

Item 9:

Department of Finance to provide information with respect to travel and related expenses for Mr. D. Heron while an Associate Deputy situated in Saskatoon, etc. REPORT RECEIVED — PAC 28.

Item 10:

Provincial Auditor to provide the amount of audit fee charged to each Crown Corporation for their 1985 year by the Office of Provincial Auditor. REPORT RECEIVED — PAC 26.

Item 11:

Department of Finance to provide information re: who directed that the investment be made of $4 million in Pioneer Trust.

October 27/87, Item 4:

Department of Finance to provide a copy of the agreement between Government of Canada and Government of Saskatchewan with respect to pay-out of investors and depositors in Pioneer Trust. REPORT RECEIVED — PAC 30

February 2/88, Item 6:

Department of Health to provide the following information:

(a) with respect to the Government's 5-Year Plan for Capital Health Expenditures, which projects were included in the 1985-86 budget, the list of projects included in the 5-Year Plan and the dates the Department received proposals and developed plans for the projects included in the 5-Year Plan;

(b) with respect to the Children's Dental Plan, the number of new dental offices established, their locations, the hours of service being provided and whether the Department in the year under review had made any study of the public view of the plan;

(c) regarding advertising expenditures a list of the projects included in the Roberts and Poole expenditures, an itemized breakdown of the SJM Communications Services expenditures;

(d) in 1985-86 to which department was Michael McCafferty seconded, where was he located and what was his salary;

(e) under Subvote 1, a breakdown of the expenses listed under the headings "MLA Other Allowances and Support Staff" and "Professional and Technical Services";

(f) under Subvote 5, a breakdown of the items included under "Grants and Contributions";

(g) regarding Subvote 18, Provincial Laboratories, were any laboratory services phased out or contracted out in 1985-86;

(h) regarding Subvote 35 Sask Aid to Independent Living, were any services contracted out;

(i) Under Schedule of Payments - Other Expenses, what was the purpose of the payments to Buffalo Narrows Pharmacy, Nipawin Medical Group and Tanka Research.
REPORT RECEIVED — PAC 52

Item 12.

Department of Justice to provide the following information:

(a) with respect to the Phoenix Building in Saskatoon which supplies rental space to the Department, the names of the principal owners of the building, the cost of the lease if possible and the terms of the lease for 1985-86;
REPORT RECEIVED — PAC 50

(b) with respect to The Securities Commission, were any investigations or inquiries conducted respecting First Investors/Principal Trust and to the extent possible what were the results of the investigations and what recommendations were made to the Commission, if any.
REPORT RECEIVED — PAC 50

Item 19

Department of Consumer and Commercial Affairs to provide information with respect to Subvote 1, Administrative Services, a breakdown of the expenses under the headings "MLA Other Allowances Support Staff", "Contractual Services (Other)" and a breakdown of travel expenses, destination and purpose of travel for the Minister, Legislative Secretaries and ministerial staff. REPORT RECEIVED — PAC 47

Item 23

Department of Agriculture to provide the following information:

(a) with respect to funding through the Saskatchewan Council for International Co-operation, a list of the projects for which the Department provided matching grants and a list of the projects which were turned down;

(b) a list of the projects funded through the money provided by the Department to the Agricultural Development Corporation for international aid projects;

(c) with respect to the Livestock Investment Tax Credit, how many applications were received in 1985-86 and what was the occupational breakdown of applicants;

(d) with respect to Subvote 1, 1985-86, provide a breakdown of the items "MLA Other Allowances Support Staff" and "Travelling Expenses",

(e) with respect to Subvote 3, 1985-86, provide a breakdown of "Temporary Positions" giving names and amounts paid;

(f) with respect to "Agriculture (Ordinary Expenditure) Payments - Other Expenses," 1985-86, what was the purpose of the payments to Tanka Research;

(g) with respect to Community Pastures, what was spent on rejuvenating and improving them in 1985-86.

February 3, 1988, Item 7.

Agricultural Credit Corporation to provide the following information:

(a) of the 73 loans over $125,000 how many were provided to corporations and how many were provided to individual farmers;

(b) at March 31, 1986, how much money was still outstanding of the loans that were made in excess of the amounts for which applicants were actually eligible;

(c) the number of clients who received both the Production Loan and the Livestock Cash Advance.

Item 17.

Saskatchewan Property Management Corporation to provide the following information:

(a) with respect to item 20.17 of the Provincial Auditor's 1986 report, provide a copy of the purchase order for the purchase of the used aircraft;

(b) with respect to the Public Accounts for Supply and Services for 1985-86 provide a breakdown of the expenditures under the following headings in Subvote 1 - MLA Other Allowances and Support Staff, Travelling Expenses, Contractual Services (Other) Provisions and Business Expenses;

(c) a list of the vacant space in Government Buildings in Regina;

(d) for the following companies provide the names of the principal shareholders and/or executive officers —

L & C Management Ltd.
Parkway Office Holdings
R. H. Holdings
Ratner Realty Ltd.
Ratner Holdings
Weyburn Square Developments Ltd.
Yorkton Broadcasting Co. Ltd.
48719 Saskatchewan Ltd.
571424 Saskatchewan Ltd.

(e) for Les Jardins Ste. Foy Ltd., provide the names of the principals and reason for the rental of the furniture involved;

(f) for Ofland Land Co., provide the names of the principals and the location of the building being rented;

(g) for 1985-86, provide a list of the grants paid in lieu of taxes to the City of Regina and to the City of Saskatoon.
REPORT RECEIVED — PAC 48

February 4, 1988, Item 8:

Department of Social Services to provide the following information:

(a) for the Public Accounts 1985-86 for Social Services, a breakdown of expenditures under the following headings in Subvote 1 — MLA Other Allowances and Support Staff, Honorariums, Special Services and Fees, Travel Expenses (out-of-province, purpose, cost, destination and kind of expense), Provisions and Business Expenses;

(b) for Subvote 5 - Child Care, a breakdown of "Contractual Services (Other)",

(c) a copy of any report resulting from the grant to the St. Charles Research and Institute for Policy Studies together with a description of the institute, who its members are and its purpose;

(d) for Family Services, Subvote 50, a breakdown of "Contractual Services (Other)",

(e) with regard to Family Counselling Services, a list of expenditures to private counselling services or individuals.
REPORT RECEIVED — PAC 51

Item 12.

Economic Development and Trade to provide the following information:

(a) with regard to the Hong Kong Trade Office, the size of the office and the residential accommodation and a breakdown of the total expenditures connected to the Hong Kong office in 1985-86;

(b) under Subvote 1 - Administration (1985-86) a breakdown of the following items: MLA Other Allowances and Support Staff, Professional and Technical Services, Travelling Expenses, Contractual Services (Other) and Provisions and Business Expenses;

(c) provide breakdown of travel expenses in Subvote 6 - Policy and Planning, Subvote 8 - Communications, Subvote 11 - International Operations;

(d) under Subvote 20 - Aid to Trade Program, give details of the following expenditures:

Jack, Peter
Mercury Graphics Corporation
Pan-Brick Inc.
Roman Marble Products Ltd.
SaskTel CMR
5-H Management;

(e) a copy of the information prepared for schools through the Canadian Foundation for Economic Education;

(f) a breakdown of the total costs of the New York Trade Office in 1985-86;

(g) under Schedule of Payments - Other Expenses, a breakdown of the expenses under Dome Advertising Ltd. and Dome Media Buying Services Ltd;

(h) under Schedule of Payments - Other Expenses, the names of the principals of N W Management Consultants and a copy of any report that resulted from the contract

(i) with regard to Remai Investments Co. Ltd., a copy of the feasibility study prepared;

(j) under Prairie Advertising Distributors Ltd., details of the payment;

(k) a list of the principals of the following companies — Strategic Decisions Associates and Strategic Decisions Group;

(l) for all of the studies funded by the Department regarding the potential for establishing of business or industry, an outline of the follow-up and results of the project;111(m) a list of the principals of Harvest Foods Ltd.
REPORT RECEIVED — PAC 49